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N. W. 102; *Walters v. McQuigen*, 72 Wis. 155, 39 N. W. 382. The reason given is that such a contract is entirely collateral to the land. The same reasoning applies to an agreement to find a mortgagee, and the result should be the same. However, contracts between landowners and brokers are notoriously fertile sources of litigation, so that many states have, by special provision, required them to be in writing. 1909 CAL. CIV. CODE, § 1624 (6); 1901 IND. ACTS, 104; 1905 WASH. LAWS, 110. But this provision has not been adopted in Victoria. 1915 VICT. STAT., No. 2672, § 228. However, an oral agreement to execute a mortgage is unenforceable. *Clabaugh v. Byerly*, 7 Gill. (Md.) 354; *Irwin et al. v. Hubbard*, 49 Ind. 350. And an oral executory contract is unavailable as a ground of claim for either party if the promise of one is within the statute. *Johnson v. Hanson*, 6 Ala. 351; *Scott v. Bush*, 26 Mich. 418. Therefore, the principal case might be supported if the agreement involved a promise by the plaintiff to execute a mortgage to such mortgagee as the defendant should procure. But such a construction seems entirely unwarranted as the contract was essentially one of agency.

STATUTE OF FRAUDS — SALE OF GOODS — EFFECT OF PART PAYMENT ON A SINGLE CONTRACT TO SELL LAND AND PERSONALTY. — The plaintiff sought specific performance of an oral contract by which, he alleged, the defendant promised to sell him a hotel with the furniture therein. The defendant admitted the contract to sell the hotel but denied that it included the furniture. At the time of the contract the plaintiff paid the defendant £30 as part payment, and took a written receipt which described the £30 as "being deposit for sale on Club Hotel." The jury found that the contract was as the plaintiff claimed. *Held*, that the plaintiff is not entitled to the furniture. *Strang v. Gordon*, 12 Queens. L. R. 64.

The court based its decision on the ground that the contract as to the furniture did not comply with § 17 of the Statute of Frauds. The plaintiff claimed that the statute was satisfied either by the receipt as a memorandum or by the part payment. The court found that the word "hotel" in the receipt could not be taken to describe the furniture, but is silent as to the plaintiff's second contention. It cannot be denied that the sale of the hotel and the furniture was a single contract. *Scott v. Railway Co.*, 12 M. & W. 33; *Thayer v. Rock*, 13 Wend. (N. Y.) 53. The payment, therefore, was made on account of the furniture as well as of the realty; and such a payment on general account will take each part of a contract to sell several articles, out of the statute. *Berwin v. Bolles*, 183 Mass. 340, 67 N. E. 323. *Cf. Day v. Mayo*, 154 Mass. 472, 28 N. E. 898. And while the writing as a memorandum was construed as not including the furniture, yet as a receipt it is not conclusive of the purpose of the part payment. *Powell v. Powell*, 52 Mich. 432, 18 N. W. 203, *Shepherd v. Busch*, 154 Pa. St. 149, 26 Atl. 363. The plaintiff is not relying on the receipt but on the part payment to take the sale of the furniture out of the statute. In fact, since the contract as to the realty is not here disputed, the plaintiff's case would be equally well off without the receipt at all.

TAXATION — GENERAL LIMITATION ON THE TAXING POWER — VALIDITY OF TAX ON NET INCOME OF FOREIGN CORPORATION ENGAGED IN INTERSTATE COMMERCE. — By a Connecticut statute corporations, foreign or domestic, were required to pay an annual tax of two per cent on that proportion of their net income which their tangible property within the state bore to their total tangible property (1915 PUB. ACTS, c. 292, part 4). The protesting taxpayer was a foreign corporation manufacturing in Connecticut and selling principally to customers in other states. *Held*, that the tax is constitutional. *Underwood Typewriter Co. v. Chamberlain*, 108 Atl. 154 (Conn.).